

STATE OF IOWA GENERAL FUND BALANCE

(Dollars in Millions)

	Fiscal Year 2001		Fiscal Year 2002	
	Governor's Recomm.	Current Law	Governor's Recomm.	Current Law
<i>Estimated Funds Available:</i>				
Estimated Receipts				
Revenue Est. Conference				
Receipts	\$ 5,275.3	\$ 5,275.3	\$ 5,505.5	\$ 5,505.5
Transfers	102.3	102.3	37.7	37.7
Excess from Economic Emergency Fund	149.6	149.6	71.8	119.7
Revenue Adjustments (Exh. 1)	1.0		101.1	
Transfers (Exh. 1)			- 31.6	
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	<u>5,528.2</u>	<u>5,527.2</u>	<u>5,684.5</u>	<u>5,662.9</u>
Tax Refunds	- 532.5	- 532.5	- 555.0	- 555.0
Accruals	12.2	12.2	17.0	17.0
<i>Total Funds Available</i>	<u>5,007.9</u>	<u>5,006.9</u>	<u>5,146.5</u>	<u>5,124.9</u>
			\$ 5,094.9	\$ 5,074.8
<i>Expenditure Limitation</i>				
<i>Estimated Appropriations:</i>				
General Fund	4,882.4	4,882.4	5,019.8	
Supplemental - Teacher's Pay	42.0			
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Reversions:				
Regular	- 10.0	- 10.0	- 12.5	
Operations			- 2.5	
Standing Appropriations Closing Entries			- 2.0	
<i>Net Appropriations</i>	<u>4,914.4</u>	<u>4,872.4</u>	<u>5,002.8</u>	
<i>Ending Balance prior to Cash Reserve Transfer</i>	<u>\$ 93.5</u>	<u>\$ 134.5</u>	<u>\$ 143.7</u>	

STATE OF IOWA GENERAL FUND BALANCE

(Dollars in Millions)

Exhibit 1

	Fiscal Year 2001		Fiscal Year 2002	
	<u>Governor's Recomm.</u>	<u>Current Law</u>	<u>Governor's Recomm.</u>	<u>Current Law Action</u>
Revenue Adjustments				
Gaming Rev. Diverted From Infrastructure	\$	\$	\$ 70.0	\$
Groundwater Transfer			9.9	
Accelerated Tax Gap Project			9.4	
Corrections - Federal Prisoners Reimb.			2.6	
Waste Tire Fund	1.0		3.0	
Fines and Fees:				
Scheduled Fines			3.6	
Drug Surcharge			1.2	
Gaming Fees Enforcement			1.4	
Commerce - Reimbursement Fee Increases			0.6	
Hospital Licensing Reimbursement			0.1	
Dental Assistant Licensing			- 0.1	
Real Estate Transfer Tax to Housing Program			- 0.6	
Total Revenue Adjustments	<u>\$ 1.0</u>	<u>\$ 0.0</u>	<u>\$ 101.1</u>	<u>\$ 0.0</u>

Transfers

Revenue Estimating Conference:				
Tobacco Settlement Fund Transfer	\$ 64.6	\$ 64.6	\$ 0.0	\$ 0.0
Lottery Proceeds	32.5	32.5	32.5	32.5
Marine Fuel Tax	0.4	0.4	0.4	0.4
Prison Infrastructure Fund	0.8	0.8	0.8	0.8
Indirect Cost	3.0	3.0	3.0	3.0
Miscellaneous	1.0	1.0	1.0	1.0
Governor's Recommendations:				
Lottery Proceeds			- 32.5	
Prison Infrastructure Fund			0.9	
Total Cash Transfers	<u>\$ 102.3</u>	<u>\$ 102.3</u>	<u>\$ 6.1</u>	<u>\$ 37.7</u>

**STATE OF IOWA
GENERAL FUND BALANCE**

(Dollars in Millions)

Exhibit 2

	Fiscal Year 2000	
	Governor's Recomm.	Legislative Action
Appropriations:		
FY 2000 Supplemental:		
Inspections and Appeals:		
Federal Nursing Home Complaint Investigations Mandate	\$	76,000
FY 2000 Reductions:		
All Departments - Salary Adjustment Reductions		- 4,299,244
All Departments - 25% Reduction in Out-Of-State Travel		- 364,021
College Aid - Administration		- 17,220
Corrections:		
Reduction in Out-Of-State Female Offenders		- 1,440,000
Education Budget Savings		- 584,000
Increased Offender Fees in Community-Based Corrections		- 281,500
Rockwill City - Salary Savings		- 178,500
Economic Dev. - Strategic Investment Fund Excess Earnings		- 1,121,000
Education:		
General Administration		- 50,000
Census Contract		- 50,000
Extended School Year Grants		- 418,943
Educational Excellence		- 425,000
Public Television Operations		- 78,847
General Services - Utilities and Other Savings		- 300,000
Governor's Office - Projected Savings		- 12,771
Health - Other Funds for Child and Adult Wellness		- 160,000
Human Services:		
State Supplementation and Food Stamp Surpluses		- 479,000
Eldora - Construction Delays		- 400,000
Subsidized Guardianship Implementation Delay		- 187,840
Field Operations - Increased Federal Funds		- 2,000,000
Oakdale - Delayed Implementation		- 266,530
Information Technology - Projected Operational Savings		- 400,986
Management - Other Funds for Budget Redesign		- 100,000
Natural Resources - Equipment Purchases		- 100,000
Personnel - Workmen's Compensation Excess Fund Balance		- 1,500,000
Public Safety - Peace Officer Retirement Savings		- 1,161,207
Regents Institutions - Reductions in Operating Budgets		- 1,800,000
Revenue and Finance - Technology Projects		- 300,000
Transportation - Aviation Administration		- 212,009
Workforce Development:		
Workforce Recruitment Fund		- 250,000
Labor Services Operations		- 35,000
Total Appropriations	\$	- 18,897,618

**STATE OF IOWA
GENERAL FUND BALANCE**

(Dollars in Millions)

Exhibit 2

	Fiscal Year 2001		Fiscal Year 2002	
	<u>Governor's Recomm.</u>	<u>Legislative Action</u>	<u>Governor's Recomm.</u>	<u>Legislative Action</u>
Appropriations				
FY 1999 Supplemental:				
Corrections: SF 468	\$ 1.79	\$	\$	\$
Women Out-of-State Placements		0.55		
Mt. Pleasant - 100 Bed Female Unit		0.28		
Pay For Stay/Work		0.76		
Human Services - Civil Commit. - HF 760	0.62	0.11		
Gov. & Lt. Gov. - Office Support - SF 460	0.26	0.24		
Human Services - Runaway Grant HF 782		0.08		
General Services - Rentals SF 460	0.07	0.07		
Health - Dental Exam. Task Force - HF 737	0.04	0.04		
Natl. Res. - Retirement Payouts - HF 746	0.20	0.20		
UNI - Waste Reduction HF 782		0.22		
ISU - Iowa Concern Hotline HF 746		0.15		
Education - Geography Alliance HF 782		0.03		
FY 2000 Appropriations:				
Admin. & Regulation Sub. - SF 460			89.9	88.8
Ag. & Natl. Resources Sub. - HF 746			37.5	43.3
Economic Development Sub. - HF 745			42.8	42.5
Education Sub. - SF 464			910.0	918.1
Health & Human Rights Sub. - HF 737			94.4	91.5
Human Services Sub. - HF 760			749.1	768.8
Justice System Sub. - SF 468			470.5	459.2
Trans. and Capitals Sub. - SF 424			4.3	4.1
Oversight & Communications - HF 762			23.6	23.5
Other Unassigned Standings-current law			2,200.3	2,204.2
Adjustments to Standings:				
MH Property Tax			20.0	
School Improv./Tech.			- 30.0	
100% Budget Guarantee HF 147			10.1	10.2
Standings Bill HF 782				0.3
School Aid SF 459				57.7
MH Property Tax Growth SF 2410			18.1	18.1
Early Intervention - HF 743				10.0
Meth Bill - SF 361				3.3
Salaries HF 781			52.8	52.8
Guard Pay SF 210			0.1	0.1
Governor's Item Veto:				
School Aid SF 459				- 9.7
Total Appropriations	<u>\$ 2.98</u>	<u>\$ 2.73</u>	<u>\$ 4,693.5</u>	<u>\$ 4,786.8</u>

Expenditure Limitation**Fiscal Year 2002**

	Amount	%	Governor's	Legislative
			Recomm.	Action
Revenue Estimating Conference	\$ 5,128.9	99%	\$ 5,077.6	\$ 5,077.6
Economic Emergency Fund Transfer	316.7	100%	316.6	317.1
Refund of Taxes	- 543.3	99%	- 537.9	- 537.9
Accrued Revenue Changes	13.7	99%	13.6	13.6
Transfers	37.4	99%	37.0	37.0
Total	4,953.4		4,906.9	4,907.4
Revenue Adjustments:				
Gaming Receipts \$60 mil. to 0.0	- 60.0	99%	- 59.4	
Misdemeanor Fine Collection SF 189	0.7	95%	0.7	2.4
Linked Investment HF 779	- 0.5	99%	- 0.5	- 0.6
Natural Resource - Camping Fees	0.1	95%	0.1	
Nursing Home Violations	- 0.1	99%	- 0.1	
lowAccess HF 762	- 0.8	95%		- 0.2
Internal Revenue Code-Conforming SF 230	0.3	99%		0.3
Tax Plan HF 744	-73.9	99%		-73.2
Aircraft Delivery Sales Tax HF 199	-0.4	99%		-0.4
Argon Gas Sales Tax HF 418	-1.8	99%		-1.8
C & D Felony Fines HF 501	0.5	99%		0.5
Examining Boards Fees HF 737	-0.8	99%		-0.8
Tree Fees for Forestry Enhancement HF 746	0.3	95%		0.3
Internet Access Sales Tax HF 748	-5.8	99%		-5.7
DHS - Disproportionate Share HF 760	-3.3	99%		-3.3
Dept of Revenue Clean-up SF 136	0.4	99%		0.4
Financial Planner Sales Tax SF 176	-0.8	99%		-0.8
Hospice Sales Tax SF 231	-0.1	99%		-0.1
Ed Savings SF 457	-0.2	95%		-0.2
Acc. Career Education SF 465	- 5.0	99%		- 5.0
Enhanced Court Collections SF 468	- 1.0	99%		- 1.0
Alcohol Beverages Fines SF 460	0.1	99%		0.1
New Jobs Program HF 733	-0.2	99%		-0.2
Governor's Vetoes:				
Acc. Career Education SF 465	5.0			5.0
Tax Plan HF 744	73.9			73.2
Financial Planner Sales Tax SF 176	0.8			0.8
Total Revenue			<u>\$ 4,847.7</u>	<u>\$ 4,897.1</u>

Totals may not add due to rounding.

State of Iowa
Flow of General Fund Revenues after Expenditure Limitation
(Dollars in Millions)

CASH RESERVE FUND (CRF)	Actual FY 1998	Actual FY 1999	Actual FY 2000	Estimated FY 2001	Gov. Rec. FY 2002
Balance Brought Forward	\$ 215.0	\$ 219.6	\$ 221.9	\$ 229.9	\$ 242.9
Estimated Revenues:					
General Fund Ending Balance	<u>348.7</u>	<u>415.1</u>	<u>283.8</u>	<u>175.6</u>	<u>93.5</u>
Total Funds Available	563.7	634.7	505.7	405.5	336.4
Excess Transferred to GAAP	<u>- 344.1</u>	<u>- 412.8</u>	<u>- 275.8</u>	<u>- 162.6</u>	<u>- 82.7</u>
Balance Carried Forward	<u>\$ 219.6</u>	<u>\$ 221.9</u>	<u>\$ 229.9</u>	<u>\$ 242.9</u>	<u>\$ 253.7</u>

GAAP DEFICIT REDUCTION ACCOUNT	Actual FY 1998	Actual FY 1999	Actual FY 2000	Estimated FY 2001	Gov. Rec. FY 2002
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Estimated Revenues:					
Excess Transferred from CRF	<u>344.1</u>	<u>412.8</u>	<u>275.8</u>	<u>162.6</u>	<u>82.7</u>
Total Funds Available	344.1	412.8	275.8	162.6	82.7
Excess Transferred to EEF	<u>- 344.1</u>	<u>- 412.8</u>	<u>- 275.8</u>	<u>- 162.6</u>	<u>- 82.7</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>

IOWA ECONOMIC EMERGENCY FUND (EEF)	Actual FY 1998	Actual FY 1999	Actual FY 2000	Estimated FY 2001	Gov. Rec. FY 2002
Balance Brought Forward	\$ 215.0	\$ 219.6	\$ 221.9	\$ 229.9	\$ 242.9
Estimated Revenues:					
Excess from GAAP	<u>344.1</u>	<u>412.8</u>	<u>275.8</u>	<u>162.6</u>	<u>82.7</u>
Total Funds Available	559.1	632.4	497.7	392.5	325.6
Excess Transferred to Gen. Fund	<u>- 339.5</u>	<u>- 410.5</u>	<u>- 267.8</u>	<u>- 149.6</u>	<u>- 71.8</u>
Balance Carried Forward	<u>\$ 219.6</u>	<u>\$ 221.9</u>	<u>\$ 229.9</u>	<u>\$ 242.9</u>	<u>\$ 253.7</u>

State of Iowa
Flow of General Fund Revenues after Expenditure Limitation
(Dollars in Millions)

REBUILD IOWA INFRASTRUCTURE FUND (RIIF)	Actual FY 1998	Actual FY 1999	Actual FY 2000	Gov. Rec. FY 2001	Gov. Rec. FY 2002
Balance Brought Forward	\$ 34.4	\$ 28.1	\$ 30.4	\$ 20.2	\$ 7.0
Estimated Revenues:					
Interest from CRF, EEF, & RIIF	32.3	30.5	32.1	34.1	36.9
Gambling Revenue	85.1	103.4	123.9	114.3	52.8
Lottery Revenue					32.5
Use Tax Transfer					10.0
Marine Fuel Tax	0.0	2.3	2.2	2.3	2.3
Reversion from Environment First Fund				1.3	
Total Funds Available	151.8	164.3	188.6	172.2	141.5
Estimated Appropriations:					
Enacted Appropriations	124.7	134.9	168.8	165.2	74.4
Governor's Recommendation					86.5
Deappropriations					- 20.8
Reversions	- 1.0	- 1.0	- 0.4		
Total Appropriations	123.7	133.9	168.4	165.2	140.1
Balance Carried Forward	\$ 28.1	\$ 30.4	\$ 20.2	\$ 7.0	\$ 1.4